

Social welfare; antiabortion. A nonprofit organization formed to educate the public on the subject of abortions, promote the rights of the unborn, and support legislative and Constitutional changes to restrict women's access to abortions qualifies for exemption under section 501(c)(4) of the Code.

Advice has been requested whether the nonprofit organization described below qualifies for exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code of 1954.

The primary activity of the organization is participation in forums, lectures, and other educational programs dealing with questions relating to legalized abortions and alternatives to abortions. Its aims are to educate the public on the subject of abortions, to promote the rights of the unborn, and to support legislative and constitutional changes to restrict the access of women to abortions. The organization carries out its legislative program by sending representatives to appear before legislative bodies to make recommendations against liberalization of abortion laws. The organization also conducts a public relations project designed to influence public opinion in favor of an amendment to the United States Constitution that would prohibit abortions except for certain reasons of health.

The organization does not undertake any activities that are illegal or contrary to public policy. Moreover, although it supports legislative and Constitutional changes in the abortion laws, the organization does not advocate the evasion or violation of existing laws.

Section 501(c)(4) of the Code provides for the exemption from Federal income tax of civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-1(a)(2) of the Income Tax Regulations provides that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community.

An organization may qualify for exemption under section 501(c)(4) of the Code even though it advocates objectives that are controversial. See Rev. Rul. 68-656, 1968-2 C.B. 216, which holds that an organization that informs the public on controversial subjects and attempts to influence legislation which is germane to its program may qualify for exemption under section 501(c)(4).

The question of whether abortion laws should be restrictive or liberal is a matter of public concern in many communities. There are differences of opinion on this issue. Although the

organization advocates the adoption of a particular position, its activities nevertheless are designed to increase the knowledge and understanding of the public on the entire subject. Thus, the organization is promoting in some way the common good and general welfare of the people of the community within the meaning of the regulations. Accordingly, the organization qualifies for exemption from Federal income tax under section 501(c)(4) of the Code.

Even though an organization considers itself within the scope of this Revenue Ruling, it must file an application on Form 1024, Application for Recognition of Exemption, in order to be recognized by the Service as exempt under section 501(c)(4) of the Code. The application should be filed with the District Director of Internal Revenue for the district in which is located the principal place of business or office of the organization. See section 1.501(a)-(1) of the regulations.